

# **Washington State Auditor's Office**

## **Audit Report**

### **Audit Services**

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Report No. 57717

**NINE MILE FALLS SCHOOL DISTRICT No. 325/179**

Spokane County, Washington

September 1, 1994 Through August 31, 1995

Issue Date: September 6, 1996

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**NINE MILE FALLS SCHOOL DISTRICT No. 325/179**  
**Spokane County, Washington**  
**September 1, 1994 Through August 31, 1995**

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**Independent Auditor's Report On Compliance With Laws And Regulations  
At The Financial Statement Level (Plus Additional State Compliance  
Requirements Per RCW 43.09.260)**

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Board of Directors  
Nine Mile Falls School District No. 325/179  
Nine Mile Falls, Washington

We have audited the general-purpose financial statements, as listed in the table of contents, of Nine Mile Falls School District No. 325/179, Spokane County, Washington, as of and for the fiscal year ended August 31, 1995, and have issued our report thereon dated July 16, 1996.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Nine Mile Falls School District No. 325/179 is the responsibility of the district's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the district's compliance with certain provisions of laws, regulations, contracts, and grants.

We also performed additional tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.09.260. This statute requires the State Auditor to inquire as to whether the district complied with the laws and the *Constitution of the State of Washington*, its own ordinances and orders, and the requirements of the State Auditor's Office. Our responsibility is to examine, on a test basis, evidence about the district's compliance with those requirements and to make a reasonable effort to identify any instances of misfeasance, malfeasance, or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the district and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with these provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of material noncompliance that are required to be reported herein under *Government Auditing Standards*. However, we noted an instance of noncompliance immaterial to the financial statements which is identified in the Schedule of Findings accompanying this report.

We also noted a matter involving noncompliance with laws and regulations related to federal financial assistance which was reported to the district's management in our report on specific compliance for nonmajor program transactions and in the Schedule of Federal Findings and Schedule of Questioned Costs.

This report is intended for the information of management and the board of directors and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag  
State Auditor

July 16, 1996

**NINE MILE FALLS SCHOOL DISTRICT No. 325/179**  
**Spokane County, Washington**  
**September 1, 1994 Through August 31, 1995**

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**Independent Auditor's Report On Internal Control Structure**  
**At The Financial Statement Level**

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Board of Directors  
Nine Mile Falls School District No. 325/179  
Nine Mile Falls, Washington

We have audited the general-purpose financial statements of Nine Mile Falls School District No. 325/179, Spokane County, Washington, as of and for the fiscal year ended August 31, 1995, and have issued our report thereon dated July 16, 1996.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the district is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the district, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk

that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

We noted a matter involving compliance with laws and regulations related to federal financial assistance which was reported to the district's management in our report on specific compliance for nonmajor program transactions and in the Schedule of Federal Findings and Schedule of Questioned Costs.

This report is intended for the information of management and the board of directors and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag  
State Auditor

July 16, 1996

**NINE MILE FALLS SCHOOL DISTRICT No. 325/179**  
**Spokane County, Washington**  
**September 1, 1994 Through August 31, 1995**

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**Schedule Of Findings**

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1. Coordination Of Enrollment Reporting Between The District And The Spokane Skills Center Should Be Improved

The district is a member of the Spokane Skills Center cooperative. The Spokane Skills Center is a cooperative involving eight Spokane area school districts. Spokane School District No. 81 operates the half-day programs which offer high school students a variety of occupational courses. Our comparison of the district and the Spokane Skills Center enrollment reports revealed that students were overclaimed. Students were claimed in combination by Spokane School District No. 81 and the district up to 1.1 full-time equivalent on monthly enrollment reports submitted to the Superintendent of Public Instruction (SPI).

*Washington Administrative Code (WAC) 392-121-136 states in part:*

... no student, including a student enrolled in more than one school district, shall be counted as more than one full-time-equivalent student on any count date or more than one annual average full-time-equivalent student in any school year . . . .

WAC 392-121-122 defines full-time-equivalent, for students in grades 7 through 12, as twenty-five hours each week, or five hours (300 minutes) each scheduled school day.

Students exceeded one full-time-equivalent because enrollment reporting was not coordinated between the district and the Spokane Skills Center.

Since SPI uses the monthly enrollment reports as a basis for state funding, the district may have been overpaid. We were unable to estimate the amount due to the apportionment formulas applied by SPI.

We recommend the district, in cooperation with the Spokane Skills Center, implement written policies and procedures to ensure monthly enrollment reporting complies with statutes. We further recommend the district contact SPI to determine the amount of any repayment required.

*Auditee's Response*

*The Nine Mile Falls School District 325/179 agrees that the total full time equivalent (FTE) students claimed by both the District and the Spokane Skills Center exceeded 1.0, the amount allowed by law. This oversight occurred because of an original agreement made many years ago which allowed the Skills Center to claim .6090 FTE for each student it enrolls was not communicated to new school district management personnel as turnover occurred. This resulted in the assumption that the school district was to claim .500 FTE and the Skills Center was to claim .500 FTE for each student. The Nine Mile Falls School District will coordinate with the Spokane Skills Center to ensure that these students*

*are only claimed for a total of 1.000 FTE while supporting legislation that allows for more than 1.000 to be claimed for these students.*

*The Nine Mile Falls School District will further contact the Office of Superintendent of Public Instruction to ensure that any over-claim of apportionment is resolved.*

Auditor's Concluding Remarks

We appreciate the district's timely response to our audit finding. It appears that the concerns noted in this finding are being adequately addressed. We will review the district's progress in this area during our next regularly scheduled audit.

We also wish to thank the district's officials and personnel for their assistance and cooperation during our audit.

**NINE MILE FALLS SCHOOL DISTRICT No. 325/179**  
**Spokane County, Washington**  
**September 1, 1994 Through August 31, 1995**

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**Independent Auditor's Report On Financial Statements**

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Board of Directors  
Nine Mile Falls School District No. 325/179  
Nine Mile Falls, Washington

We have audited the accompanying general-purpose financial statements of Nine Mile Falls School District No. 325/179, Spokane County, Washington, as of and for the fiscal year ended August 31, 1995. These financial statements are the responsibility of the district's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements referred to above do not include the general fixed asset account group, which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the general fixed assets account group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of Nine Mile Falls School District No. 325/179 as of August 31, 1995, and the results of operations for the fiscal year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated July 16, 1996, on our consideration of the district's internal control structure and a report dated July 16, 1996, on its compliance with laws and regulations.

Brian Sonntag  
State Auditor

July 16, 1996

**NINE MILE FALLS SCHOOL DISTRICT No. 325/179**  
**Spokane County, Washington**  
**September 1, 1994 Through August 31, 1995**

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**Independent Auditor's Report On Supplementary Information**  
**Schedule Of Federal Financial Assistance**

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Board of Directors  
Nine Mile Falls School District No. 325/179  
Nine Mile Falls, Washington

We have audited the general-purpose financial statements of Nine Mile Falls School District No. 325/179, Spokane County, Washington, as of and for the fiscal year ended August 31, 1995, and have issued our report thereon dated July 16, 1996. These financial statements are the responsibility of the district's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the financial statements of Nine Mile Falls School District No. 325/179 taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the financial statements. The information in the schedule has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Brian Sonntag  
State Auditor

July 16, 1996

**NINE MILE FALLS SCHOOL DISTRICT No. 325/179**  
**Spokane County, Washington**  
**September 1, 1994 Through August 31, 1995**

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**Independent Auditor's Report On Compliance With The General Requirements  
Applicable To Federal Financial Assistance Programs**

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Board of Directors  
Nine Mile Falls School District No. 325/179  
Nine Mile Falls, Washington

We have audited the general-purpose financial statements of Nine Mile Falls School District No. 325/179, Spokane County, Washington, as of and for the fiscal year ended August 31, 1995, and have issued our report thereon dated July 16, 1996.

We have applied procedures to test the district's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the fiscal year ended August 31, 1995:

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/cost principles
- Drug-Free Workplace Act
- Administrative requirements, including subrecipient monitoring

The following requirements were determined to be not applicable to its federal financial assistance programs:

- Davis-Bacon Act
- Relocation assistance and real property acquisition

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's (OMB) *Compliance Supplement for Single Audits of State and Local Governments* or alternative procedures. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the district's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the district had not complied, in all material respects, with those requirements.

This report is intended for the information of management and the board of directors and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag  
State Auditor

July 16, 1996

**NINE MILE FALLS SCHOOL DISTRICT No. 325/179**  
**Spokane County, Washington**  
**September 1, 1994 Through August 31, 1995**

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**Independent Auditor's Report On Compliance With Specific Requirements**  
**Applicable To Nonmajor Federal Financial Assistance Program Transactions**

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Board of Directors  
Nine Mile Falls School District No. 325/179  
Nine Mile Falls, Washington

We have audited the general-purpose financial statements of Nine Mile Falls School District No. 325/179, Spokane County, Washington, as of and for the fiscal year ended August 31, 1995, and have issued our report thereon dated July 16, 1996.

In connection with our audit of the financial statements of the district and with our consideration of the district's control structure used to administer its federal financial assistance programs, as required by OMB Circular A-128, *Audits of State and Local Governments*, we selected certain transactions applicable to its nonmajor federal financial assistance programs for the fiscal year ended August 31, 1995. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing allowability of the program expenditures and eligibility of the individuals or groups to whom the district provides federal financial assistance that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the district's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to the items not tested, nothing came to our attention that caused us to believe that Nine Mile Falls School District No. 325/179 had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed an immaterial instance of noncompliance with those requirements, which is described in the accompanying Schedule of Federal Findings and Schedule of Questioned Costs.

This report is intended for the information of management and the board of directors and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag  
State Auditor

July 16, 1996

**NINE MILE FALLS SCHOOL DISTRICT No. 325/179**  
**Spokane County, Washington**  
**September 1, 1994 Through August 31, 1995**

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**Independent Auditor's Report On Internal Control Structure Used In  
Administering Federal Financial Assistance Programs**

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Board of Directors  
Nine Mile Falls School District No. 325/179  
Nine Mile Falls, Washington

We have audited the general-purpose financial statements of Nine Mile Falls School District No. 325/179, Spokane County, Washington, as of and for the fiscal year ended August 31, 1995, and have issued our report thereon dated July 16, 1996.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of OMB Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit, we considered the district's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated July 16, 1996.

The management of the district is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that:

- Assets are safeguarded against loss from unauthorized use or disposition.
- Transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.
- Federal financial assistance programs are managed in compliance with applicable laws and regulations.

Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of

changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

- **Accounting Controls**
  - Cash receipts
  - Cash disbursements
  - Payroll
  - General ledger
- **General Requirements**
  - Political activity
  - Civil rights
  - Cash management
  - Federal financial reports
  - Allowable costs/cost principles
  - Drug-Free Workplace Act
  - Administrative requirements, including subrecipient monitoring
- **Specific Requirements**
  - Types of services
  - Eligibility
  - Matching, level of effort, earmarking
  - Special requirements
- **Claims For Advances And Reimbursements**

For all of the applicable internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

The following internal control structure categories were determined to be insignificant to federal financial assistance programs:

- **Accounting Controls**
  - Receivables
  - Accounts payable
  - Purchasing and receiving
  - Inventory control
  - Property, plant, and equipment
- **General Requirements**
  - Davis-Bacon Act
  - Relocation assistance and real property acquisition
- **Specific Requirements**
  - Reporting
- **Amounts Claimed Or Used For Matching**

During the fiscal year ended August 31, 1995, the district had no major federal financial assistance programs and expended 56 percent of its total federal financial assistance under the following nonmajor

federal financial assistance programs: National School Lunch Program (CFDA 10.555) and Chapter 1 (CFDA 84.010).

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements, and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structures policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses, as defined above.

This report is intended for the information of management and the board of directors and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag  
State Auditor

July 16, 1996

**NINE MILE FALLS SCHOOL DISTRICT No. 325/179**  
**Spokane County, Washington**  
**September 1, 1994 Through August 31, 1995**

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**Schedule Of Federal Findings**

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1. The District Should Accurately Report Special Education Enrollment To The Superintendent Of Public Instruction

The district does not have an adequate internal control system to ensure that only eligible students are included on the monthly report of school district Special Education Enrollment (P-223H report) submitted to the Superintendent of Public Instruction (SPI). During our audit of the district's special education enrollment reporting system, we found the district routinely included ineligible students on the P-223H report. Our testing found that the district reported at least 16 ineligible students. These ineligible students were included on the P-223H report which is used to provide state apportionment money to the district. This system of reporting special education has not materially changed since 1990.

We selected 57 students who were included on the fiscal year 1995 P-223H reports and identified as ineligible on the district's special education exception reports. Our testing of these 57 student files found 16 students were not eligible to be reported for three months or more during the year. This equates to 8 3/4 full-time-equivalents (FTE) special education students. Based on our testing, the error rate for 1995, is at least 3.9 percent (8 3/4 FTE divided by 220, the average total reported).

We have projected the amount of overpayment the district has received from SPI by multiplying the error rate percentage (3.9 percent) times the total amount of federal money received during fiscal year 1994-95. As a result, we question \$2,406 of federal special education money (CFDA 84.027). We did not question federal costs related to money received in the preceding fiscal years. This is a result of SPI's resolution of questioned costs at other school districts with this finding. However, the same condition existed in the preceding fiscal years at this district. Due to the apportionment formulas used by SPI, we were unable to project accurately, the overpayment of state special education funding the district received.

The *Washington Administrative Code* (WAC) 392-171 defines the criteria which must be met in order for a student to be included on the Form P-223H report.

Additionally, SPI Administrative and School Business Services Bulletin No. 36-94, Section V, Part L., Documentation of Enrollment for Audit, states in part:

Enrollment reporting errors found in an audit generally require revised reports and adjustments to state apportionment . . .

By reporting ineligible students in the P-223H report, the district has received excess state and federal funding for which they were not entitled.

The district's management does not have an adequate system for adjusting their special education enrollment reports to remove identified ineligible students.

We recommend the district contact the federal Department of Education and SPI to determine the amount of repayment required. We further recommend that only eligible special education students be reported to SPI.

Auditee's Response

*We concur with the audit finding of 3.9% error rate in the reporting of special education students on the P223H for the 1994-95 school year.*

*All students reported on the P223H were being served in special education. Services were delivered to students, however, 3.9% did not have a current YAP in place which is required.*

*The District currently has an adequate system for counting special education students that was put into place for the 1995-96 school year. This system is working as verified by the December 1, 1995 IDEA monitoring conducted by ESD 101. This verification monitoring of YAP's and Summary Analyses was 100% compliant. The low error rate of 3.9% has been reduced to zero. This system has been further refined to assure continued accuracy of P223H reports in the future.*

Auditor's Concluding Remarks

We appreciate the district's timely response to our audit finding. It appears that the concerns noted in this finding are being adequately addressed. We will review the district's progress in this area during our next scheduled audit.

We also wish to thank the district's officials and personnel for their assistance and cooperation during our audit.

**NINE MILE FALLS SCHOOL DISTRICT No. 325/179**  
**Spokane County, Washington**  
**September 1, 1994 Through August 31, 1995**

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**Schedule Of Questioned Costs**

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<u>Grant</u>	<u>CFDA Number</u>	<u>Questioned Costs</u>	<u>Cross Reference</u>
Federal Special Education	84.027	\$2,406	See Federal Finding 1

**NINE MILE FALLS SCHOOL DISTRICT No. 325/179**  
**Spokane County, Washington**  
**September 1, 1994 Through August 31, 1995**

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**Status Of Prior Findings**

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The finding contained in the prior audit report was resolved as follows:

1. The District Should Strengthen Its Review Procedures For Time Distribution Documentation

*Resolution: The district has implemented supervisory review procedures to ensure correct and appropriate distribution of employee salaries and benefits. The special education service director reviews and approves the time sheets; the business manager reviews the time sheets and reviews time distribution for accuracy, and employees are made aware of the importance of correct time reporting.*

**NINE MILE FALLS SCHOOL DISTRICT No. 325/179**  
**Spokane County, Washington**  
**September 1, 1994 Through August 31, 1995**

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**Status Of Prior Questioned Costs**

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<u>Grantor</u>	Audit Report <u>Year</u>	<u>CFDA Number</u>	Questioned <u>Costs</u>	<u>Current Status</u>	
				<u>Resolved</u>	<u>Unresolved</u>
Chapter 1	FY 1994	84.010	\$3,063	X	